

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Registration and Stamps Department - Stamp Duty — Implementation of e-Stamping system for collection of Stamp Duty in the State – The Andhra Pradesh Stamp (Payment of Duty by Means of e-Stamping) Rules, 2016 — Notification — Orders - Issued.

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REVENUE (REGISTRATION-I) DEPARTMENT

G.O.Ms.No.240

Dated:07.06.2016

Read:-

From the D&I.G, R&S., A.P., Hyd, Lr.No.GSO.I/15423/2008,
dt:17.06.2015, 09.10.2015 and 28.10.2015.

* * *

ORDER:

The following notification will be published in an Extra Ordinary Issue of the A.P. Gazette dt:13.06.2016:-

NOTIFICATION

In exercise of the powers conferred under Section 74 and Section 75 read with clause (c) of sub-sections (13) and (26) of Section 2 of the Indian Stamp Act, 1899 (Central Act II of 1899) and as amended from time to time and all the other powers hereunto enabling him, the Governor of Andhra Pradesh hereby makes the following rules namely:-

CHAPTER – I

Preliminary

1. Title and commencement:—

(1) These Rules may be called the Andhra Pradesh Stamp (Payment of Duty by Means of e-Stamping) Rules, 2016.

(2) They shall come into force from the date of publication in the Andhra Pradesh Gazette.

2. Definitions.—In these rules unless the context otherwise requires.—

(1) "Act" means the Indian Stamp Act, 1899 (Central Act II of 1899) as applicable to the State of Andhra Pradesh;

(2) "Agreement" means the agreement executed under Rule 6;

(3) "Appointing Authority" means the Inspector General of Registration appointed under Section 3(1) of the Registration Act, 1908 and includes the Chief Controlling Revenue Authority under the Indian Stamp Act, 1899;

(4) "Approved Intermediary"/"Authorised Collection Centre"/"Authorised Stamping Centre" shall mean and include an agent appointed by the Central Record Keeping Agency, with prior approval of the Chief Controlling Revenue Authority to act as an intermediary between the Central Record Keeping Agency, and the Stamp duty payer for collection of Stamp duty; and for issuing e-Stamp Certificates;

- (5) "Central Record Keeping Agency" means and includes an agency for computerization of stamp duty administration system appointed under Rule 4;
- (6) "Department" means the Department of Registration and Stamps of the Government of Andhra Pradesh;
- (7) "Depository Services" means and includes depository related services rendered in de-mat account, trading account in respect of marketable securities, and other auxiliary services;
- (8) "e-Stamp" means an electronically generated impression on paper to denote the payment of stamp duty, by Central Record Keeping Agency;
- (9) "Government" means the Government of Andhra Pradesh;
- (10) "Grievance Redressal Officer" means and includes the Deputy Inspector General or any other officer not below the rank of Assistant Inspector General (stamps)/District Registrar, authorized by the Chief Controlling Revenue Authority, to be Grievance Redressal Officer;
- (11) "State" means the State of Andhra Pradesh;
- (12) "Stamp Duty" means the duty payable under the Act.

The words not defined in these rules shall have the same meaning as assigned to them in the Indian Stamp Act, 1899 and the Registration Act 1908 and the rules framed there under.

CHAPTER II

Central Record Keeping Agency

3. **Eligibility for appointment as Central Record Keeping Agency.**—Any Public Financial Institution, Scheduled Bank, Body Corporate engaged, in providing depository services appointed by Central Government or recognized by State Government or any Body Corporate where not less than 51 per cent of equity capital is held by any of the entities mentioned above either solely or in consortium, shall be eligible for appointment as Central Record Keeping Agency.

4. **Appointment of Central Record Keeping Agency.**—The Appointing Authority shall appoint by notification an agency to function as Central Record Keeping Agency for the State or for the specified districts or places in the State from time to time, by adopting any of the following namely.—

(1) on the basis of recommendations, if any, of the Central Government regarding appointment of Central Record Keeping Agency, issued from time to time; and in case such recommendation is not available;

(2) by inviting technical and commercial bids through a duly constituted expert selection committee, by the Appointing Authority-

5. **Term of appointment.**—The term of appointment of the Central Record Keeping Agency may be for five years or such period as may be decided by the Appointing Authority.

6. **Agreement, Undertaking and Indemnity Bond.**—

(1). The Central Record Keeping Agency shall execute an Agreement in Form 1 appended to these Rules.

(2). The terms and conditions of the Agreement in Form 1 may be modified by mutual consent of both the parties to it.

(3). The Central Record Keeping Agency shall execute an “Undertaking and Indemnity Bond” in Form 2.

7. **Termination of Appointment of Central Record Agency.**—

(1). The appointment of the Central Record Keeping Agency may be terminated by the Appointing Authority before the agreed term of appointment, on the ground of any breach of obligation or term of agreement or financial irregularity or for any other sufficient reason as justified according to the Appointing Authority.

(2). The decision to terminate the appointment under sub-rule (1) shall be made.____

(a). after, the Central Record Keeping Agency has been given one month’s notice specifying the details of grounds for such termination; and

(b). has been given a reasonable opportunity of being heard.

(3). The Appointing Authority, if he is of the opinion that the provisions of the Indian Stamp Act, 1899 have been violated, after following the procedure under the sub-rule (2), may also impose a penalty in accordance with the provisions of Chapter VII of the said Act.

8. **Re appointment.**—

(1). The application for re appointment of the Central Record Keeping Agency will be made to the Appointing Authority at least three months before the expiry of the running term of appointment.

(2). The Appointing Authority may call for any information or record from the concerned officers or Central Record Keeping Agency or Authorized Collection Centre or any other person/institution/authority, constituted under any law for the time being in force.

(3). The appointing authority, may take decision on re appointment.

(4). In the event of the appointing authority deciding to give re appointment, a fresh Agreement in Form 1 and “Undertaking and Indemnity Bond” in Form 2, shall be executed by the Central Record Keeping Agency.

(5). The appointing authority decision is final.

CHAPTER III

Duties of the Central Record Keeping Agency

9. **Duties of Central Record Keeping Agency.**____ The Central Record Keeping Agency shall be responsible for.____

(1). Providing software infrastructure, in consultation with the appointing authority, (including its connectivity with the main server), in specified districts or places such as the offices of Sub-Registrars, District Registrars/ Deputy Inspector Generals of Stamps Authorized Collection Centers (the point of contact for payment of stamp duty) and at other places in the State, as specified from time to time by the Appointing Authority;

(2). Providing Training to the identified manpower/personnel of the Department of Registration and Stamps.

(3). Facilitating selection of Authorized Collection Centers for, collection of stamp duty and issuing e- Stamp Certificate;

(4). Coordinating between the Central Server/ Authorized Collection Centers (banks, etc.) and the offices of the Sub-Registrar, District Registrar/Deputy Inspector General of Stamps, or any other office or place in the State, as specified from time to time, by the Appointing Authority.

(5). Collecting stamp duty and remitting it to the prescribed Head of Account of the State in accordance with these rules;

(6). Preparing and providing various reports as required under these rules and directed by the Appointing Authority from time to time.

10. **Commission/Discount allowable to the Central Record Keeping Agency.**____

(1). The Central Record Keeping Agency will be entitled to such agreed percentage of discount/commission on the amount of stamp duty collected as may be specified in the terms of the Agreement.

(2). The appointing Authority may allow the discount/commission payable to Central Record Keeping Agency, only after deducting from the discount/commission the compulsory duties/taxes payable to the Central/State Government.

11. **Specification of software to be used by Central Record Keeping Agency.**____ The Central Record Keeping Agency, in consultation with the Appointing Authority, shall design and use such software, to indicate the following minimum details on the e-Stamp Certificate, and also for other requirements.____

(1) Distinguished serial number/Unique identification number of the e-Stamp Certificate so that it is not repeated on any other e-Stamp Certificate during the lifetime of the e-Stamping system;

(2) Date and time of issue of the e-Stamp Certificate;

- (3) Amount of stamp duty paid through the e-Stamp Certificate, in words and figures;
- (4) Name and address of the purchaser/authorized person of the e-Stamp Certificate;
- (5) Names of the parties to the instruments;
- (6) Brief description of the instrument on which the stamp duty is intended to be paid;
- (7) Brief description of the property which is subject-matter of the instrument;
- (8) User-id of the official issuing the e-Stamp Certificate;
- (9) Code and location of the "e-Stamp Certificate issuing branch" of the Central Record Keeping Agency or Authorized Collection Centre/Approved Intermediary;
- (10) Any other distinguishing mark of the e-Stamp Certificate e.g. bar code/security code;
- (11) Space for signature and seal of the "e-Stamp Certificate issuing officer/authorized signatory" of the Central Record Keeping Agency or Authorized Collection Centre/Approved Intermediary;
- (12) Availability of facility to the Sub-Registrar/District Registrar to disable/lock the e-Stamp Certificate, to prevent the repeated use of any e-Stamp Certificate;
- (13) Facility to cancel the "spoiled/unused or not required for use" e-Stamp Certificate;
- (14) Providing for passwords and codes to the designated/authorized officials of the department to search and view any e-Stamp Certificate and to access Management Information System and Decision Support System reports;
- (15) Availability of details of the issued e-Stamp Certificate on the e-Stamping Server maintained by the Central Record Keeping Agency;
- (16) Availability of different transaction details and reports relating to e-Stamping, as mentioned in Rule 44 on the website of the Central Record Keeping Agency which will be accessible to the officers designated/authorized by the Appointing Authority.

CHAPTER IV

Authorized Collection Centers (ACCs)

12. Appointment of Authorized Collection Centre or Approved Intermediary/Authorized stamping center—The Central Record Keeping Agency shall appoint Authorized Collection Centers/Approved Intermediaries/Authorized stamping center, with the prior approval of the Appointing Authority, to act as an intermediary between the Central Record

Keeping Agency and the Stamp duty payer for collection of Stamp duty and for issuing e-Stamp Certificate.

13. **Eligibility for appointment of Authorized Collection Centre.**—Any Scheduled Bank, Financial Institution or undertaking controlled by Central or State Government Post Offices or such other agencies as approved by the Appointing Authority shall be eligible for appointment as Authorized Collection Centre/Approved Intermediary/Authorized Stamping Centre.

14. **Central Record Keeping Agency to collect stamp duty.**— All the offices/branches of the Central Record Keeping Agency or Authorized Collection Centers authorized in this behalf by the Appointing Authority, shall be entitled to collect the amount of Stamp duty from the Stamp duty payer in districts/places as specified by the Appointing Authority from time to time.

15. **Infrastructure.**—The Approved Intermediaries / Authorized Collection Centers shall be equipped with the required computer systems, printers, internet connectivity and other related infrastructure, which are necessary to implement the e-Stamping system as specified by the Central Record Keeping Agency from time to time in consultation with the Appointing Authority.

16. **Cost of Infrastructure.**—The cost of providing equipment and infrastructure referred to in Rule 15 shall be borne by the concerned Approved Intermediaries/Authorized Collection Centers/Central Record Keeping Agency as the case may be.

17. **Government to provide necessary hardware and infrastructure in the offices of the department.**—The Government may provide available necessary Hardware and infrastructure at the offices of the Commissioner and Inspector General of Registration and Stamps/Chief Controlling Revenue Authority, Sub-Registrars/District Registrars/Deputy Inspectors General or such other offices, authorized in this behalf, which would include a Personal Computer, printer, bar code scanner, internet connection as required for implementing the e-Stamping system.

18. **Termination of agency of Authorized Collection Centre.**—The Appointing Authority may at any time, for reasons to be recorded in writing, direct the Central Record Keeping Agency to terminate the agency of any Authorized Collection Centre and upon such direction, the Central Record Keeping Agency shall terminate the agency of such Authorized Collection Centre.

CHAPTER V

Remittance of the Stamp duty to Government account

19. Central Record Keeping Agency to Remit the Stamp duty (less, the prescribed discount/commission) to Government account on next working day.—

(1) The Central Record Keeping Agency shall be responsible to remit the consolidated amount of Stamp duty collected by its offices/ branches and by its Authorized Collection Centers to "0030-02-102—01" Non-Judicial head of account or any other notified head of account of the State, in the manner prescribed hereunder.—

(a). In case of stamp duty, collected by way of cash/Real Time Gross Settlement/Electronic Clearance System or any other mode of electronic transfer of funds, the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount/commission) to the prescribed head of account of the State, not later than the closing of the next working day, after the day of such collection of the amount of stamp duty.

(b). In case of stamp duty, collected by way of pay order/Demand draft, the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount/commission) to the prescribed head of account of the state, not later than one week from the date of collection by the CRKA, after the day of such collection of the amount of stamp duty.

(2) The method of remittance of the amount of Stamp duty by the Central Record Keeping Agency to the prescribed head account of the State will be through electronic clearing system, Challan or otherwise as may be directed in writing by the Appointing Authority from time to time.

(3) The remittances referred to in this rule shall be made to the Government authorized Treasury Banks. And the Central Record Keeping Agency shall maintain the daily account of such remittances in the Register as prescribed in Form 6.

CHAPTER VI

Procedure for Issue of e-Stamp Certificate

20. **Application for e-Stamp Certificate.**—Any person paying Stamp duty may approach any of the Approved Intermediaries/Authorized Collection Centers and furnish the requisite details in Form 3 along with the payment of Stamp duty amount, for getting the e-Stamp Certificate.

21. **Mode of payment of Stamp duty.**—

(1) The payment for purchase of e-Stamp Certificate may be made by means of cash, pay order, Bank draft, Electronic Clearing System, Real Time Gross Settlement or by any other mode of transferring funds as authorized by the Appointing Authority.

(2) The Authorized Collection Centre shall issue e-Stamp Certificate for the amount received through any of the modes of payments mentioned in sub-rule (1).

(3) The Authorized Collection Centre/Central Record Keeping Agency shall keep a daily account of e-Stamp Certificates issued in a Register to be maintained by them as prescribed in Form 5.

22. **Issue of e-Stamp Certificate.**—

(1) The Authorized official of the Approved Intermediary shall, on the payment made under Rule 21, enter the requisite information and details as provided by the applicant in the application Form 3 in the computer system, get the correctness of such entered details verified by the applicant, take his signature on the application as proof of verification, download the e-Stamp Certificate (vide Annexure-AI), take out its print, sign with date and affix his official seal on the print-out and issue the e-Stamp Certificate to the applicant.

(2) The ink to be used in the e-Stamp Certificate printer must be non-washable permanent black.

23. **Signature and seal on e-Stamp Certificate, size of paper and only regular employee to be designated as issuing officer.**—

(1) The signature and seal showing name and designation of the issuing officer and name and address of the branch of Approved Intermediary shall be made in black ink.

(2) The e-Stamp Certificate shall be printed on 80 GSM quality paper of the size 210 Mms. X 297 Mms. with a margin of 3.5 Cms. on the left and 1." Cms. on the right side of the page or such other appropriate margin as may be determined by the Appointing Authority.

(3) The Approved Intermediary/Authorized Collection Centre shall ensure that the person who has been authorized to issue e-Stamp Certificate, is a regular full time employee of the Approved Intermediary/Authorized Collection Centre, having suitable credentials.

24. **Details of e-Stamp Certificate to be on website.**—The details of the issued e-Stamp Certificate shall be made available on the e-Stamping Server maintained by the Central Record Keeping Agency and shall be accessible to any person authorized by the Appointing Authority (CCRA) in this behalf. including the Sub-Registrar, District Registrar/Deputy Inspector General/Joint Inspector General/District Registrar (Stamps) (Nodal)/Assistant Inspector General(Stamps) holding a valid code or password which shall be provided by the Central Record Keeping Agency.

25. **Payment of additional Stamp duty.**—If for any reason a person, who has an e-Stamp Certificate of certain denomination issued for a document needs to pay an additional Stamp duty on the same document, he may make an application in the prescribed format (FORM 3) along with the payment of such required amount of additional Stamp duty to the Approved Intermediary/Authorized collection Centre, in accordance with the provisions of the Act.

26. **Issue of e-Stamp Certificate for additional Stamp duty.**—

(1) The Approved Intermediary shall issue e-Stamp Certificate for such additional Stamp duty on separate sheet of paper in the same way as laid down in Rules 21 to 24.

(2) The party to an instrument may, at his discretion, use impressed stamp(s) together with the e-Stamp Certificate to pay stamp duty chargeable on such instrument under the Act. The use of one type of stamp shall not exclude the use of other type of stamp in the same instrument.

27. **Use of e-Stamp Certificate.**—

(1) Every instrument written upon paper stamped with an e-Stamp Certificate shall be written in such manner that the e-Stamp Certificate may appear on the face of the instrument, and a portion of the Instrument written below the e-Stamp Certificate, so that the e-Stamp Certificate cannot be used for or applied to any other instrument.

(2) No second Instrument chargeable with duty shall be written upon or using the e-Stamp Certificate, upon which or using the same, an instrument chargeable with duty has already been written.

(3) Every instrument written in contravention of sub-rules (1) and (2) shall be deemed to be unstamped.

28. The distinguished unique identification number of the e-Stamp Certificate to be written on each page of the instrument.—The distinguished unique identification number of the e-Stamp Certificate shall be written or typed at the top center of each page of the instrument.

29. Registering officer to verify the details of e-Stamp Certificate.—The Sub-Registrar, District Registrar shall verify the details of the e-Stamp Certificate used in an instrument by entering its distinguishing unique identification number in the computer system by accessing the relevant website of the Central Record Keeping Agency by using the code/pass word provided by the Central Record Keeping Agency and verify the details of the certificate with the details displayed on the system.

30. Sub-Registrar/District Registrar/District Registrar (Nodal)/Assistant Inspector General (stamps) to disable the distinguishing serial number of the e-Stamp Certificate.—After verifying the details, the Sub-Registrar, District Registrar/District Registrar (Nodal)/Assistant Inspector General (Stamps) shall disable or lock the distinguishing unique identification number of the e-Stamp Certificate to prevent repeated use of such e-Stamp Certificate.

CHAPTER VII

Cancellation and refund of e-Stamps

31. Procedure for refund of spoiled/unused/not required for use e-Stamp Certificate.—The State Government/Chief Controlling Revenue Authority/Assistant Inspector General (stamps) may, on an application in the "prescribed format (Form 4) accompanied with the original "spoiled or misused, unused or not required for use e-Stamp Certificate", if satisfied as to the facts and circumstances of the case, make allowance for such e-Stamp Certificate in accordance with the provisions of Sections 49 to 54 .contained in Chapter V of "the Act" and the Rules 19 and 20 of the Indian Stamp Rules, 1925, framed under the Act.

32. The District Registrar/District Registrar(Nodal)/Assistant Inspector General (Stamps) to cancel the e-Stamp Certificate and refund its amount.—

(1) The District Registrar/District Registrar (Nodal) Assistant Inspector General (Stamps) after such verification shall cancel the verified e-Stamp Certificate, "endorse the fact of cancellation on the e-Stamp Certificate with his signature , and seal and refund the amount as prescribed under section 49 to 54 of IS Act and disable or lock such e-Stamp Certificate.

(2) The District Registrar/District Registrar (Nodal)/Assistant Inspector General (Stamps) shall maintain a record of such cancelled e-Stamp Certificates in his office and send the details of the same, to the Chief Controlling Revenue Authority, in the first week of every month.

(3) The refund, if any, under sub-rule (1) shall be made by the District Registrar/Assistant Inspector General (Stamps) only by means of Treasury cheque drawn in favour of the person in whose name the e-Stamp Certificate was issued.

CHAPTER VIII

Inspections, audit and appraisal of the performance of the system

33. Who may inspect.—

(1) The District Registrar/Deputy Inspector General (Stamps) or any Authorized Officer of the department and any private or public sector technical-cum-audit expert/agency duly authorized by the Chief Controlling Revenue Authority in this behalf may inspect all or any of the . branches/offices of the Central Record Keeping Agency and Approved Intermediaries/Authorized Collection Centre located within its jurisdiction as prescribed in the "Schedule of Inspections" vide Annexure-1.

(2) The Chief Controlling Revenue Authority may, however, at any time on receipt of a complaint or *su motu*, direct any official of the department to inspect any branch/office of the Central Record Keeping Agency or Approved Intermediaries/Authorized Collection Centers and to submit report, besides the regular inspections mentioned in sub-rule (1).

(3) The Accountant General, Andhra Pradesh may also conduct annual audit of the receipts and remittances made by the Central Record Keeping Agency.

34. Schedule of Inspections and audit— All or any of the branches/offices of the Central Record Keeping Agency and Approved Intermediaries in the State may be inspected and audited, as far as possible, according to the Schedule of Inspections referred to in Rule 33 (Annexure-I).

35. Central Record Keeping Agency/Authorized Collection Centre bound to provide information.— During such inspection, the inspecting officer or the expert/agency may require the Officer in-charge of such branch/office to provide any information on soft and/or hard copy of any electronic or digital record with regard to the collection and remittance of Stamp duty relating to any period and the concerned Central Record Keeping Agency or Approved Intermediary shall be bound to provide such information.

36. **Inspection report.**—The inspecting officer shall within one week and the technical-cum-audit expert/agency shall within two weeks, from the date of inspection, submit his inspection report to the Appointing Authority/Chief Controlling Revenue Authority.

37. **Chief Controlling Revenue Authority/Appointing Authority to take appropriate action.**—The Chief Controlling Revenue Authority on receipt of such inspection report may take appropriate action including imposition of penalty in accordance with Chapter VII of the Act and or termination of appointment of Central Record Keeping Agency or the Authorized Collection Centre if so warranted by the circumstances, after giving an opportunity of being heard.

CHAPTER IX

Penalty for omissions and violations

38. **Penalty for delay in remittance to Government account.**—In case the Central Record Keeping Agency fails to remit the amount of Stamp duty collected within the period as stipulated in Rule 19, the Central Record Keeping Agency shall be liable, as specified in the terms of the agreement (in Form 1) being entered into between the Chief Controlling Revenue Authority and the Central Record Keeping Agency, to pay, along with the collected amount of Stamp duty, an interest amount calculated @ 12% per annum on the amount of stamp duty so collected, for the period of delay in day(s). Any part of a day will be treated as one day for the purpose of such calculation.

39. **Resolve of disputes and place for resolving disputes.**—In case of any dispute on any issue, the decision of the Appointing Authority shall be final and the place for resolving such disputes shall be at office of appointing authority.

CHAPTER X

Arbitration Public Grievance redressal system

40. **Grievance Redressal Officers.**—

(1) The Appointing Authority may designate District Registrar or any other officers of the department not below the rank of Assistant Inspector General (Stamps)/District Registrar to be "Grievance Redressal Officers" to enquire into the complaints received against the misconduct or irregularities of the Central Record Keeping Agency or its Authorized Collection Centers or any other official related with the implementation of the e-Stamping system.

(2) These Grievance Redressal Officers will be allocated specified districts/places for entertaining the complaints.

41. **Complaint to Grievance Redressal Officer.**—Any person who has any grievance against the services of the Central Record Keeping Agency or any of its Authorized Collection Centre or any other official related with the implementation of these rules, may make a complaint to the concerned Grievance Redressal Officer.

42. **Opportunity of being heard.**—The Grievance Redressal Officer will conduct a fair enquiry with regard to such complaints, by giving an opportunity of being heard to the parties concerned; and redress the grievance suitably; and submit the enquiry report to the Appointing Authority.

43. **Appointing Authority/Chief Controlling Revenue Authority to take appropriate action on enquiry reports.**—On the basis of the enquiry report, the Appointing Authority may take appropriate action under these rules against the Central Record Keeping Agency/Authorized Collection Centre or may make suitable recommendation to the employer of the concerned official for taking appropriate action.

CHAPTER XI

Management Information System (MIS)/

Decision Support System (DSS)

44. **Central Record Keeping Agency to furnish reports to the department.**—The Central Record Keeping Agency shall be responsible to furnish the following information reports to the Chief Controlling Revenue Authority and as well as other regional and district level officers (i.e, DIG/DR) and to any officers specified in this behalf:

(1) **Audit reports.**—Tracking of all system based actions performed by users of branches/offices of the Central Record Keeping Agency and the Authorized Collection Centers pertaining to any specified day or period.

(2) **Payment reports.**—Total collection report of all branches/offices of the Central Record Keeping Agency and the Authorized Collection Centers pertaining to any specified day or period.

(3) **Additional stamp duty certificate reports:** For all the branches/offices of the Central Record Keeping Agency and Authorized Collection Centers pertaining to any specified day or period. *

(4) **Disabled (locked) e-Stamp Certificate report**—Relating to all the Offices of Sub-Registrars, District Registrar/District Registrar (Nodal)/Assistant Inspector General (Stamps) or such places/districts of the State where this system is in force, pertaining to any specified day or period.

(5) **Remittance reports.**—The State-wise daily, weekly, fortnightly and monthly or desired period details of the remittances made "by the Central Record Keeping Agency" into the Government account.

(6) Report of cancelled e-Stamp Certificates relating to any period of all the districts.

(7) Any other report or information as may be required by the Chief Controlling Revenue Authority from time to time.

2. The Director & Inspector General, Registration & Stamps, A.P., shall take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJEYA KALLAM
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery & Stores purchases (Printing Wing) Department, Andhra Pradesh, Hyderabad(He is requested to publish the notification and furnish 100 copies to the Director and Inspector General [R &S] Andhra Pradesh, Hyderabad and 25 copies to the Government).

The Director and Inspector General of Registration & Stamps,
Andhra Pradesh, Hyderabad.

Copy to:-

The Accountant General, Andhra Pradesh, Hyderabad

The P.S to Principal Secretary to C.M

The O.S.D., to Dy.CM (Revenue)

The P.S to PFS, Finance Department

The Law (H) Department (Scrutiny cell)

SC/SF.

//FORWARDED :: BY ORDER//

SECTION OFFICER

APPENDIX

Forms under these Rules.—

1. Form 1-Agreement with Central Record Keeping Agency-
(see Rule 6).
2. Form 2-Indemnity Bond by Central Record Keeping Agency
(see Rule- 6).
3. Form 3-Application for e-Stamp—(see Rules 20 and 25).
4. Form 4-Application for refund of Stamp duty—(see Rule 31).
5. Form 5-Register regarding daily postings of applications for e-Stamp Certificates and e-Stamp Certificates issued; to be maintained by the Authorized Collection Centre/Central Record Keeping Agency—(see Rule 21(3)).
6. Form 6-Register regarding daily stamp duty collected and remitted to Government; to be maintained by the Central Record Keeping Agency – See Rule 19(3).

Annexures

Annexure-1 – Schedule of audit and inspections – (see Rule 33).

Annexure-A - Service Level Agreement –(see Rule 6)

Annexure-A1-“e-Stamp Certificate” – (see Rule 22).

ANNEXURE - 1

Schedule of Inspections and Audit of the Central Record Keeping Agency and the Authorized Collection Centers

Sl. No.	Name of the authority/ agency	Jurisdiction	Frequency of inspection	Points of inspection	Whom to submit the report
(1)	(2)	(3)	(4)	(5)	(6)
1	Deputy Inspector General	Within their jurisdiction	Bi-Monthly	Shall verify the collections made by Central Record Keeping Agency / Authorized Collection Centers and the e-Stamp Certificates issued.	The Chief Controlling Revenue Authority in Andhra Pradesh.
2	District Registrar	Within the Registration District	Monthly	Shall verify the collection of stamp duty (from e-Stamp Certificates) of the Authorized collection Centers with the remittance figures of the Central Record Keeping Agency	The Chief Controlling Revenue Authority in Andhra Pradesh.
3	<u>Technical- cum- Financial Expert/ Agency (NIC)</u>	Whole of the State	Quarterly	Shall verify: (i)the overall collections made by the Central Record Keeping Agency/ the Authorized Collection Centers and verify the same with the remittances made by Central Record Keeping Agency to the Government Account; (ii).the Technical Working and fairness of accounting of the e- Stamping system	The Chief Controlling Revenue Authority in Andhra Pradesh.

FORM-1

[See Rule 6]

Agreement

THIS AGREEMENT is entered on this.....day of 2016.

BETWEEN

The Chief Controlling Revenue Authority, having his office

(hereinafter referred to as the "CCRA", which expression shall include Government of Andhra Pradesh and his successors in office) of the One Part,

AND

hereinafter called "CRA", which expression shall include its successors and assigns, representatives of the Other Part.

The "CCRA" and "CRA" are together referred to as "the Parties" and either of them as "the Party".

WHEREAS, on the basis of recommendations of the _____ regarding appointment of the Central Record Keeping Agency issued from time to time, _____ was authorized to act as Central Record Keeping Agency (CRA), for the Computerized Stamp Duty Administration System (C-SDAS); and to devise a mechanism of electronic method of collection of Stamp duty.

AND WHEREAS, _____ the CRA to undertake various services in States against a payment of ____ (as commission/discount) of the value of Stamp duty collected through e-Stamping mechanism.

AND WHEREAS, pursuant to the said notification, _____ has approached the Government for implementing the e-Stamping mechanism in the State.

AND WHEREAS, the State has approved and authorized _____ to be their CRA vide Government of A.P, Revenue (Registration-I) Department for the proposed C-SDAS in the State on the terms and conditions specified in this Agreement.

AND WHEREAS _____ will develop a system for the payment of Stamp duty by the client/ultimate user, with prior approval of the CCRA, through Approved Intermediaries hereinafter called Authorized Collection Centers (ACC's).

**NOW IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES AS
FOLLOWS:**

1. Appointment of _____ as CRA:

1.1 The CCRA, hereby appoints _____ as its exclusive authorized CRA to undertake the following activities:

(i). Creating need based infrastructure, hard ware and software and connectivity for facilitating its operations on the e-Stamping project, in the entire State.

(ii) To facilitate selection of Approved Intermediaries for the e-Stamping and collection of Stamp duty.

(iii) To act as a Co-ordinator between the office of the CCRA, Sub-Registrars and District Registrars/Assistant Inspector General (Stamps) and Approved Intermediaries.

(iv) Collection of stamp duty and generation of e-Stamp Certificates through the computer systems.

(v) Effecting remittances of the collected amount of Stamp duty to the State and reconciliation of accounts.

1.2. The parties may by mutual consent modify or withdraw any of the scope of appointment or effect any changes therein depending upon the public policy of the State and exigencies of business.

2. TERRITORY

The territory covered under this Agreement will be the entire State or such lesser number of specified districts as may be specified by the CCRA.

3. Appointment of Approved Intermediaries i.e., ACC's :
_____ shall appoint Approved Intermediaries on such terms as decided by _____ with prior approval of the CCRA.

3.2 Amongst the Approved Intermediaries, the ACCs could preferably be a scheduled bank, financial institution, post office, recognized Insurance Company or any/ institution as approved by the CCRA.

3.3 All the offices of _____ in the State on need base will also do the collection of Stamp duty under intimation to the CCRA.

3.4 All such Approved Intermediaries shall be equipped with the required computerization, laser printers, internet connectivity and other regular infrastructure to implement the e-Stamping system. The cost of providing such equipment will be borne by the concerned Approved Intermediaries.

3.5 All such Approved Intermediaries will access the main server through internet by using an identification number and a confidential password. This Unique Identification Number and Password will be allotted by _____. This password shall be kept confidential and the concerned Approved Intermediaries will be required to change it immediately after its allotment to maintain the confidentiality.

3.6 Approved Intermediaries will enter the requisite information and details in the system and download a e-Stamp Certificate with the Distinguishing serial number which will be attached to the document. The details of the e-Stamp Certificate will be available on the e-Stamping Server (e-ss.).

3.7 In providing the services under this Agreement, the CCRA in consultation with _____ may make rules or issue guidelines regarding the appointment of the Approved Intermediaries and other terms and conditions.

4. FEES/COMMISSION

4.1 For the above services to be provided by _____, the _____ shall be entitled from the State a commission/discount of _____ the Stamp duty collected through e-Stamping mechanism. _____ will deduct this commission towards their fees from the Stamp duty collection prior to remitting the balance amount into the State Government Account. The Commission so deducted shall be inclusive of the compulsory taxes/duties payable by the CRA to the Central/State Government.

5. MODE OF REMITTANCE TO STATE GOVERNMENT

5.1 The proposed e-Stamping system will allow both collection and transfer of Stamp duty paid.

5.2 The aforesaid remittances shall be effected only to the designated account "0030-02-102—01" Non-Judicial head of account of the Government through Real Time Gross Settlement (RTGS), ECS, Challan, bank transfer or such other mode as may be decided by the Parties from time to time.

5.3 _____ shall be responsible for payment to the Government, of the amounts which are collected towards the download of stamps through the Approved Intermediaries. Such payment shall be made to the designated account "0030-02-102—01 Non-Judicial" of the Government, in accordance with Rule 19 of the Andhra Pradesh Stamp (Payment of Duty by means of e-Stamping) Rules, 2016.

5.4 The CRA undertakes that, in case, it fails to remit the amount of Stamp duty collected within the period as stipulated in Rule 19 of the above said Rules, the CRA shall be liable to pay, along with the collected amount of Stamp duty, an interest amount calculated @ 12.00% per annum on the amount of stamp duty so collected for the period of delay in day(s). Any part of a day will be treated as one day for the purpose of such calculation; as per Rule 38 of the said Rules.

6. PROPOSED SYSTEM

6.1 Detailed structure of the proposed system, including flow diagrams and salient features, schematic view of connectivity envisaged, systems and procedures to be followed by end users and format of proof of payment/certificate to be issued to client/ultimate users is given in the "Service Level Agreement" (SLA) which is attached as Annexure-A to this Agreement.

6.2 The CCRA will make available necessary Hardware and infrastructure at the office of the CCRA, offices of Sub-Registrars and District Registrars/Assistant Inspector General (Stamps) (or such other designated offices) which would include a printer, PC, bar code scanner, internet connection, in consultation with the CRA_____.

6.3 The CRA shall design and develop such software that the following minimum details are shown on the e-Stamp Certificate.—

- (a) Distinguished serial number/UIN (unique identification number) of the e-Stamp Certificate so that it is not repeated on any other e-Stamp Certificate during the lifetime of the e-Stamping system,
- (b) Date and time of issue of the e-Stamp Certificate,
- (c) Amount of Stamp duty paid through the e-Stamp Certificate, in words and figures,
- (d) Name and address of the purchaser/ authorized person of the e-Stamp Certificate, _
- (e) Names of the parties to the instrument,
- (f) Brief description of the instrument on which the Stamp duty is intended to be paid,
- (g) Brief description of the property which is subject-matter of the instrument,
- (h) User-id of the official issuing the e-Stamp Certificate. ...
- (i) Code and location of the "e-Stamp Certificate issuing branch" of the Centre Record Keeping Agency or Authorized Collection;. Centre/Approved Intermediary.
- (j) Any other distinguishing mark of the e-Stamp Certificate e.g., bar code/security code.

- (k) Space for signature and seal of the "e-Stamp Certificate issuing officer/authorized signatory" of the Central Record Keeping. Agency or Authorized Collection Centre/Approved Intermediary.
- (l) Availability of facility to the Sub-Registrar/District Registrar (Assistant Inspector General (Stamps) to disable/lock the e-Stamp Certificate, to prevent the repeated use of any e-Stamp Certificate. : . .
- (m) Facility to cancel the "spoiled/unused or not required for use". e-Stamp Certificate,
- (n) Providing for passwords and codes to the designated/authorized officials of the department to search and view any e-Stamp Certificate and to access Management Information System and Decision Support System reports,
- (o) Availability of details of the issued e-Stamp Certificate on the e-Stamping Server maintained by the Central Record Keeping Agency.
- p) Availability of different transaction details and reports relating to e-Stamping, as mentioned in Rule 44 on the website of the Central Record Keeping Agency which will be accessible to the officers designated/authorized by the Appointing Authority.

7. COMPATIBILITY WITH THE REGISTRATION SYSTEM

- 7.1 The Office of CCRA, Offices of Sub-Registrars and District Registrars/Assistant Inspector General (Stamps) and such other offices as the CCRA may authorize in this behalf, will have access to the Central Server through internet connectivity.
- 7.2 The Authorized Officers (as mentioned in para 7.1 above) of the State will have access to the e-ss through internet using user-id and password issued by _____. After login, such Authorized Officers will be able to view the e-Stamp Certificates by accessing the e-ss.
- 7.3 The offices of the Sub-Registrars, District Registrars/Assistant Inspector General (stamps) or such other offices authorized in this behalf, shall ensure that the prescribed amount of Stamp duty on the documents has been paid for the transaction. After verification, the Registering Officer by logging into the e-stamping system through user ID and password shall disable (lock) the e-stamp certificate on the documents presented for registration.

8. **HARDWARE REQUIREMENTS.—**

- 8.1 The use of e-stamp certificate will warrant the use of the required configuration of computer system with requisite operating system and laser printers specified by _____ with proper internet connectivity by the user. The configuration of the computer systems, internet connectivity, laser printers, barcode readers or any other Hardware infrastructure should meet the specifications of _____ and which may be subject to change with prior intimation to CCRA.

9. **GENERAL OBLIGATIONS**

- 9.1 All payments for stamp duties made and received from all clients and/or Approved Intermediaries shall be recorded on a day-to-day basis by _____ and in turn reported to the State in following _____ and such other form as may be determined in mutual consultation between the CCRA and _____(CRA).
- (a) **Audit reports:** Tracking of all system based actions performed by users of branches/offices of the CRA and the ACCs pertaining to any specified day or period.
- (b) **Payment reports:** Total collection of Stamp duty report
- (c) **Additional Stamp duty certificate reports:** For all or any of the branches/offices of the CRA and ACCs pertaining to any specified day or period.
- (d) **Disabled e-Stamp Certificate report:** Relating to all or any of the Sub-Registrars/District Registrars/District Registrar(Nodal)/**Assistant Inspector General (Stamps)** of such districts, where this system is in force, pertaining to any specified day or period.
- (e) **Remittance reports:** Daily, weekly, fortnightly and monthly or desired period details of the remittances made by the CRA into the Government account.
- 9.2 The CCRA shall set up and provide information that will enable the Approved Intermediaries or the client who is liable to pay Stamp duty to ascertain the exact amount of Stamp duty that is payable on a particular instrument. Further, the CCRA will also provide the necessary information with respect to the amount of the Stamp duty to be paid for the documents pertaining to immovable properties on the basis of their details. Such information provided will be updated by the Government/CCRA as per the Registration Act, 1908 and the Indian Stamp Act, 1899, the current rules and regulations and amendments carried out to them from time to time and a link from the Government/CCRA's site to e-stamp. Such information provided on e-stamp certificate will be for the guidance of clients/users

and _____ will not be responsible for correctness of the information.

9.3 The CCRA will be able to access the data through internet by using user id and password.

9.4 _____ shall enable CCRA to extract the MIS and DSS reports as provided in Para 9.1 above from the data captured on the e-ss via internet.

9.5 The requirement of the MIS may be further crystallized and mutually agreed. The CCRA will provide any changes to the master lists to _____ for updating the information in e-Stamping system from time to time.

9.6 It will be the responsibility of the offices of the Sub-Registrar, District Registrar/Assistant Inspector General (Stamps) and such other officers as the CCRA may decide, to verify about the authenticity of the e-Stamp Certificate and adequacy of the Stamp duty paid.

10. TRAINING OF THE PERSONNEL AT THE REGISTRAR'S OFFICES AND OF THE STATE

10.1 _____ shall provide suitable and adequate training, to such of the Government personnel as the CCRA may nominate, on a train-the-trainer mode, on the operation and the use of the system.

10.2 The training provided at the premises of the State by _____ will be free of cost for the first time to the candidate suggested by the CCRA, which may be upto to 10 or such other mutually agreed greater number of officials.

10.3 _____ may assume that the trainees have the required skills, knowledge and pre-requisites to follow the training on the Application.

10.4 The training for the system shall be conducted at the place to be decided by the CCRA. CRA shall provide one trainer to conduct the training over a maximum period of one (1) week. For the avoidance of doubt, CCRA will be responsible for arranging and providing all the necessary facilities, equipment and premises required for conducting the training.

10.5 At periodic intervals to be mutually decided by _____ and the CCRA, _____ shall provide additional training on any up-gradation, modification to the system. _____ may also

provide refresher courses to the various participants if required by the CCRA.

10.6 Any training to the Approved Intermediary or end user shall be charged separately to the Approved Intermediary by _____.

11. TERM

11.1 This Agreement shall be initially for a period of 5 years from the effective date referred below and thereafter it may be renewed in mutual consultation between the parties. The CCRA will be at liberty to take over the operation of the e-Stamping system after the initial period of 5 years if they so choose and/or may retain the services of _____ for a further period based on mutual agreement.

11.2 On termination of Operation of e-Stamping by the CCRA, _____ will be required to transfer the data generated during the period of appointment to the Government. After the termination of the appointment of the CRA, the latter shall not in any way use or cause to be used the data generated during the period of appointment for its business or any purpose whatsoever.

11.3 _____ will not provide, transfer or share any Hardware, Software or any other technical details with respect to the e-Stamping project undertaken by it in the State to anybody, except the duly appointed ACC, without written permission or authority of the CCRA.

12. EFFECTIVE DATE

This agreement shall be effective from the date of its signing by the parties or such other date as fixed by the CCRA, hereinafter called the 'effective date'. The period of five years shall be calculated from the effective date.

13. EXCLUSIVITY

The appointment of _____ as the CRA for the State shall be exclusive and CCRA will not appoint any other CRA for e-Stamping during the period of validity of this agreement.

14. CHANGE OF CRA

After the expiry of the initial or renewed term • of appointment, the CCRA will be at liberty to avail the services/facilities of e-Stamping for part or whole of the State from any agency of its choice and the _____ shall have no objection to it.

15. THE GOVERNMENTS RESPONSIBILITY

The Government/CCRA shall be responsible for providing on timely basis all information, decision making and approvals under its control and resources required at offices of Sub-Registrar, District Registrar/Assistant Inspector General (Stamps) or at any other offices authorized in this behalf, which may be reasonably required from time to time for the performance of this agreement. The Government/CCRA acknowledges that any delay to provide such information, decision-making and approvals may result in delays in implementing this agreement.

16. ARBITRATION

16.1 All disputes and differences between the parties under this agreement shall as far as possible, be settled amicably and failing that all such disputes shall be referred to arbitration under the provisions of the **Indian Arbitration and Conciliation Act, 1996.**

16.2 The place of arbitration shall be at **Office of the Director & Inspector General of Registration and Stamps, A.P.**

IN WITNESS WHEREOF the Parties have executed this Agreement on the day and year first hereinabove written.

SIGNED, SEALED AND DELIVERED]

By the CCRA (in Andhra Pradesh), _____]

in the presence of:]

(i) Signature]

Name.....

Official designation,.....

Address

(ii) Signature]

Name

Official designation, ...

Address

SIGNED, SEALED AND DELIVERED]

By the within named _____]

its authorised official in. the presence of:]

(i) Signature]

Name

Official designation Address

(ii) Signature]

Name.....

Official designation, Address

ANNEXURE-A

[See Rule 6]

Service Level Agreement

THIS AGREEMENT is made this.....day of _____ at _____ between the CCRA in Andhra Pradesh, _____, for and on behalf of the Government of Andhra Pradesh (hereinafter referred to as the "Appointing Authority/CCRA") and _____, CRA (Central Record Keeping Agency) (herein referred to as "_____/CRA/Service Provider").

WHEREAS, the State of Andhra Pradesh is desirous of implementing the Computerized Stamp Duty Administration System (C-SDAS) for the Stamps and Registration Department of the State of Andhra Pradesh.

AND WHEREAS, the C-SDAS in particular will allow issuance of e-Stamp Certificates electronically.

AND WHEREAS, _____/CRA/SP (Service Provider) agreed to develop and implement the C-SDA System for the State of Andhra Pradesh and also to act as the Central Record Keeping Agency (CRA) for the C-SDA System.

AND WHEREAS, the parties have signed a Agreement dated..... for the purpose of rendering the services of e-Stamping and one of the conditions of the said agreement is that a Service Level Agreement will be executed between the parties.

NOW IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES:

1. Duration of the Agreement

This agreement shall be in continuous with the main agreement dated_____ between the parties.

2. Services to be provided by _____CRA/SP

2.1 The Appointing Authority/CCRA hereby appoints _____and the _____/CRA/SP accepts the appointment subject, to the terms of this Agreement and the agreement dated to provide the following services: . . . '

- (a) Operation of the C-SDA System;
- (b) Customization of the C-SDA system; and
- (c) CRA Services.

3. Operational Modalities

The procedure to be followed by the ACC/CRA is explained herein below:

The format of the proof of payment shall be in the form of e-Stamp Certificate, which is given as Annexure A-I.

ANNEXURE –A1
(See Rule – 22)



INDIA NON JUDICIAL
Government Of Andhra Pradesh
e-Stamp

Certificate No. : _____
Certificate Issued Date : _____
Account Reference : _____
Unique Doc. Reference : _____
Purchased by (Name & addition) : _____

Stamp duty Amount(Rs.) :

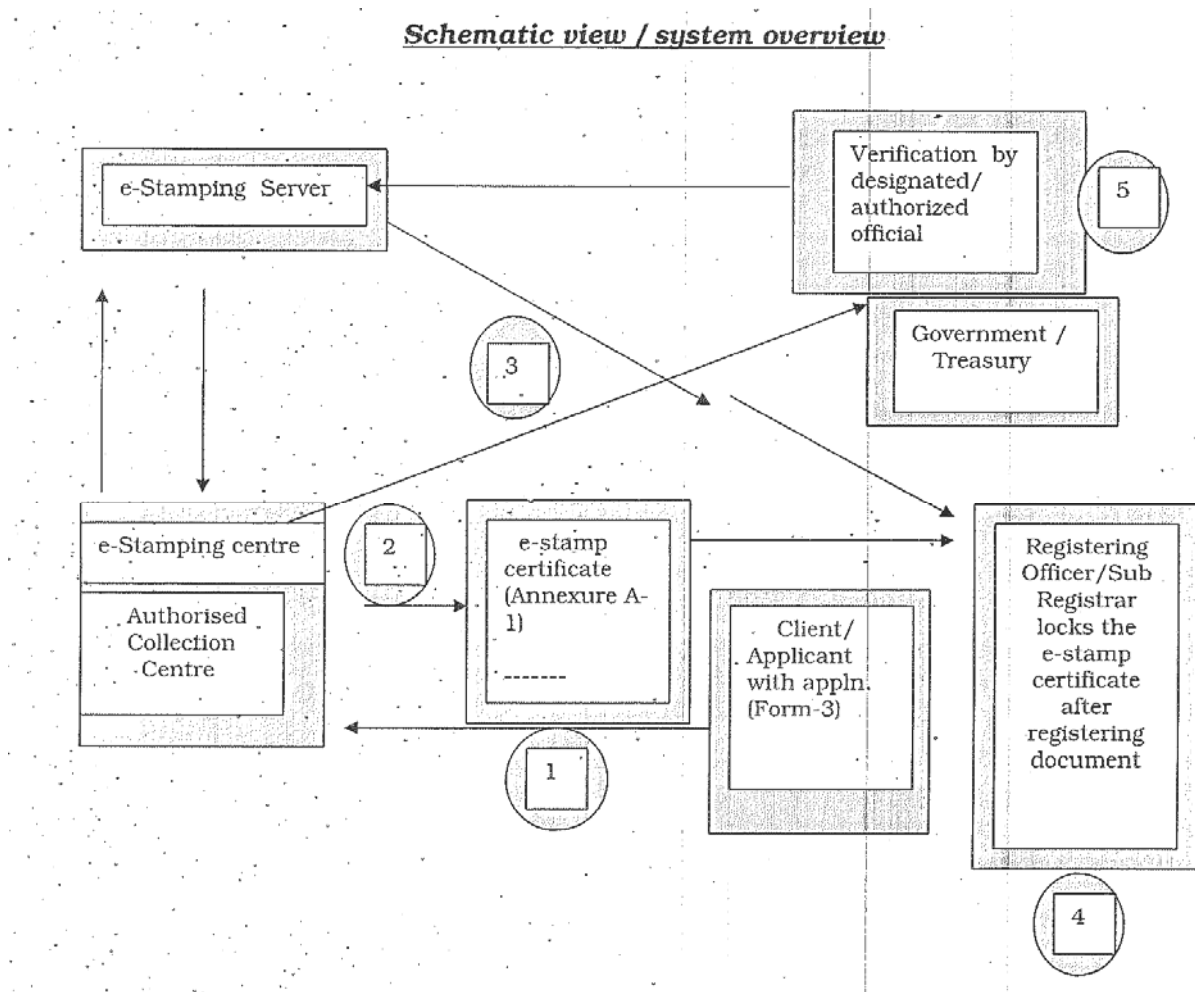


.....Please write or type below this line
.....

Signature with the seal of
the Authorized Signatory

(i). The Offices of the CCRA, Sub-Registrars and District Registrars/Assistant Inspector General (Stamps) will have an access to the Central Server of _____ through Internet. Such Internet connectivity will be set up by the said Offices.

(ii) The ACC will access _____/CRA/SP servers through Internet by Using a Identification Number (UIN) and a confidential password. The requisite details of the information in the system will be entered and the e-Stamp Certificate will be downloaded with a Unique Identification Number (UIN) on a plain paper or on an instrument as the case may be.



1. Client/Applicant visits the e-Stamping center/authorized collection centre with the filled in application (Form 3) remitting the required stamp duty amount to obtain e-Stamp Certificate.
2. The client/ applicant secures the e-Stamp Certificate after having recorded the required information (vide his application/Form 3) in the e-Stamping center/authorized collection center.
3. The stamp duty amount paid by the client/applicant (for obtaining the e-Stamp Certificate) being remitted to Government.
4. The Registering Officer/Sub-Registrar locks the e-Stamp Certificate after registering the document.
5. The designated/authorized official verifies authenticity/correctness of the e-Stamp Certificate.

(iii) The Sub-Registrar/District Registrar/District Registrar(Nodal)/Assistant Inspector General (stamps)/Deputy Inspector General will have access to _____/CRA/SP site through Internet using password and UIN which will be provided by _____/CRA/SP. Upon entering these details the Sub-Registrar/District Registrar/District Registrar(Nodal)/Assistant Inspector General (stamps)/Deputy Inspector General will be able to view the details of the e-Stamp Certificates on instruments.

(iv) It will be the responsibility of Sub-Registrar/District Registrar to ensure that the stamp duty has been appropriately paid on presentation of the document for registration. The Sub-Registrar/District Registrar/District Registrar (Nodal)/Assistant Inspector General (stamps) will lock the e-Stamp Certificate after verification of the instruments presented for registration. Such locking will ensure that the payment of stamp duty for the transaction is not abused.

(v) All the Clients and approved intermediaries desirous of remitting the Stamp duty will access the main server through Internet. The Sub-Registrar, District Registrar_who is responsible for Registration of instruments and the Government which is responsible for the collection of the stamp duty will also link to the main server through Internet.

(vi) The Client may approach any Approved Intermediary, which in turn will enter the requisite information in the system. The system will generate a UIN along with the transaction details, which will be printed as a Stamped Certificate on the plain paper or on instrument as the case may be.

(vii) The Approved Intermediary will be registered with _____/CRA/SP and the procedure for such registration will vary depending upon the same being Financial Institutions, Insurance Companies, Banks, Post Office etc., as approved by the CCRA.

4. Authorized Stamping Centers (ASC) ACCs also known as Approved Intermediaries)

(i) The _____Office, Financial Institutions, Insurance Companies, Banks and Post Offices etc., as approved by the CCRA, shall be the Authorized Collection Centers.

(ii) The aforementioned ACCs will by and large take care of property transactions of people living in cities, towns and villages having Internet facility. However, people residing in areas not having Internet facility also require stamp papers for their transactions. A Computer-savvy Traveling Vender who will carry a lap top/palmtop to the village and download stamp from e- Stamping system

may be appointed as T.V. or other marketing agent/s, in a phased manner with the approval of the CCRA.

5. Registration of Approved Intermediaries and its operations

(a) The Insurance Companies, banks, financial institutions etc., as approved by the CCRA intending to become a ASC will be required to submit a request in an application form and Agreement as stipulated by the CRA along with the proof of identity and proof of address for "Service Administrator/s" (person responsible for entering data on e ss and with stipulated application fee. The format of the application form as stipulated by the CRA, can be downloaded from the internet. The duly filled in application form and Agreement along with the fee for registration and deposit as determined by _____/CRA/SP along with advance amount (imprest amount) towards the download of stamps based on the business expected, should be submitted to _____/CRA/SP. The AI/ASC/ACC will have an option of adding up further amounts towards imprest depending upon the usage every day or alternatively give a power of attorney to SHCIL to add up the further amount by giving necessary instructions to their Banker. At no point of time, the ACCs will be allowed to print e-Stamp Certificates in excess of the amount available in their credit in the books of _____/CRA/SP. _____/CRA/SP will collect such amount including deposits from the ASC for the use of its System.

(b) The Traveling Vender (TV) or any other marketing agents intending to be appointed should submit a request in a stipulated application form and Agreement along with proof of identity, proof of address and the stipulated application fee. The duly filled in application form along with the monies towards registration and Agreement and deposit as determined by _____/CRA/SP along with advance amount (imprest amount) towards the download of stamps as may be determined based on the business expected, should be submitted to _____/CRA/SP. The TV will have an option of adding up further amounts towards imprest depending upon the usage every day or alternatively give a power of attorney to _____/CRA/SP to add-up further amount by giving necessary instructions to the banker. At no point of time, the ASC will be allowed to print e-Stamp Certificates in excess of the amount available in their credit in the books of _____/CRA/SP. _____/CRA/SP will collect such monies including deposits from the T.V. or other Marketing Agents for the use of its system.

(c). The Approved Intermediary must provide to _____/CRA/SP all information that may be desired by _____/CRA/SP from time to time including

but not limited to information on every client being granted access to and use of the services.

(d) It will be the responsibility of the CCRA to inform the public by way of a notification from time to time the appointment or termination of the Approved Intermediaries/Authorized collection centers.

(e) Upon completion of the above _____/CRA/SP will issue password and user identification numbers for use of its services. The proper use of the password will be the sole responsibility of the user and any loss caused to the Government will be at the cost of ASC/_____/CRA/SP where the loss wherever applicable is caused by the _____/ASC.

(f) _____/CRA/SP reserves the right in consultation with CCRA to accept or reject any application of the Approved Intermediary as its sole discretion.

(g) All Approved Intermediaries will be periodically audited jointly by the Government and _____/CRA/SP.

(h) In the case of the termination of the appointment of Approved Intermediary either party may give a notice of one month of its intention to terminate the arrangement.

6. Link to e-Stamp Server (e ss)

(a) All approved Intermediaries will access the e ss through Internet only. The access will differ depending upon the group to which the Approved Intermediary belong. The Insurance Companies, banks and financial institutions will access the site through password and user identification number issued by _____/CRA/SP. _____/CRA/SP will issue as many passwords and user identification numbers as requested by the ASC. These ASC should access eSS site using the password and user identification number provided by _____/CRA/SP. Immediately upon accessing the site for the first time, the user should change the password to maintain confidentiality through a clerk supervisor system.

(b) In respect of Approved Intermediaries falling under the category of traveling vendors, or. other marketing agents, these T.V.'s or other marketing agents will take the lap-top or the palmtop to the villages, and the recording of data will be off-line. They will have to access the eSS through Internet every day evening and download the information, upon which the e- Stamp Certificate would be generated. To facilitate the entry of data on off-line mode, SHCIL/CRA/SP will install software in the respective laptops/palmtops of the T.V and/or other marketing agents at their cost.

7. The Offices of Sub-Registrars/District Registrars/District Registrar (Nodal)/Assistant Inspector General (stamps)/Deputy Inspector General to have link to e-Stamp Server

(a) Since the property registration is done at the offices of Sub-Registrars/District Registrars, it is imperative that the Sub-Registrar/District Registrar should have an access to the system, ensure that the stamp duty to be paid for the transaction has indeed been paid and lock the e-Stamp Certificate. Such locking is necessary to ensure that the stamp duty paid is not abused. The unique identification number issued by the eSS for the stamp duty paid can be linked to the C-SDAS.

(b) To facilitate the viewing and locking of e-Stamp Certificate, pertaining to registered instruments, every office of Sub-Registrar, District Registrar/District Registrar (Nodal)/ Assistant Inspector General (stamps) will have a link to the eSS. The Sub-Registrar's, District Registrar's Office will have access to the e-Stamping site through internet using password and user identification number issued by CRA. Upon gaining the access to the eSS the Sub-Registrar, District Registrar/ District Registrar(Nodal)/Assistant Inspector General (stamps) have to enter the year, month and date of stamp duty payment as given in the e-Stamp Certificate, select the unique identification number given in the e-Stamp Certificate. Upon entering these details, the Sub-Registrar, District Registrar/District Registrar (Nodal)/Assistant Inspector General (stamps) will be able to view the e-Stamp Certificate. The Sub- Registrar, District Registrar/ District Registrar (Nodal)/Assistant Inspector General (stamps) will be issued user ID and password with which they should update the system and lock the duty paid e-Stamp Certificate.

8. Access by Counter Parties

(a) The purchasers or the beneficiaries may wish to ensure that the counter party has indeed paid the stamp duty for the transaction and the e-Stamp Certificate presented to them is genuine. There should be no question of validity of time for the e-Stamp Certificate. Nevertheless, counter parties can check the authenticity of the e-Stamp Certificate by entering the year, month, date and Unique Identification No. from the e-Stamp Certificate.

(b) Upon entering these details, the system will display the e-Stamp Certificate for viewing only. The counter party will be able to check the authenticity of the Certificate. Such enquiry module will provide information on the property transactions also after the Sub-Registrar/District Registrar has locked the stamp duty paid. The CRA/SP should ensure that this service is available in all the offices of the Sub-Registrar/ District Registrar/ASC and website.

(c) The stamping certificate should indicate the Code No. of ASC Office in which the ASC is located.

9. Stamping of different types of Instruments

(a) The proposed system envisages e-Stamping the documents on real time basis via the Internet. The transactions can be broadly divided into:

- Instruments to be registered with the Sub-Registrar/District Registrar and
- Instruments, which do not require registration

(b) e-Stamping includes two types of documents to be stamped:

- (1) Instruments printed/typed but not stamped or unduly stamped.
- (2) Stamps Certificates required for drawing instruments.

(c) The ASC's shall stamp any instrument or plain paper specified in this behalf with an amount of duty as required by the client.

(d) In the case of instruments which require registration with the Sub-Registrar/District Registrar generally these are prepared by Deed Writers, law firms, and practicing Company Secretaries firms etc. or even banks, financial institutions or even Insurance Companies. The stamp duty can be paid by entering the transaction details in the system. The system will check the balance available in the Account of concerned Approved Intermediary and subject to the availability of requisite funds in the Account will authorize the transaction and issue a certificate of stamp duty immediately with a unique identification number, year, month and date, and print the certificate at a later point of time.

10 MIS for Government

The CCRA in charge of stamp duty and the Government will be able to get details of stamp duty collected in the State at any point of time. Besides, the CCRA will ensure the amount collected by _____/CRA/SP towards the download of stamps is transferred to the State Governments Account after due reconciliation. For this purpose, it is necessary that the CCRA/Government should have a link to eSS. Both the departments will have access to site through Internet using the password and identification numbers. Since the Government is responsible for the duty collected across the State, its data requirement will be enormous and all encompassing. To enable the Government/CCRA to download the data in the format in which they require, the _____/CRA/SP will prepare

standard formats. The CCRA will specify the requirement of any additional reports the CRA/SP will provide any additional reports in future free of cost, unless in exceptional cases charges will be as mutually agreed. Considering the fact that the Department will be viewing the revenue of the entire Government, the same will be done by procuring digital signature by the Government to access the server for the purpose of getting MIS.

11. General

(a) _____/CRA/SP shall ensure that the following service levels are achieved in relation to the C-SDA System.____

(i) The C-SDA System shall be operational and accessible to clients during the following hours on the following days, (herein-after referred as the "Operational Hours"

Monday to Saturday 9.00 a.m. to 5.00 p.m.

(ii) The availability of each and every information service during the Operational Hours shall individually be not less than 90% each calendar month;

(iii) _____/CRA/SP shall not be liable for any failure or reduction in the aforesaid performance level or any other consequences caused by or due to the failure or breakdown of any third party facilities including Internet access providers, telecommunication lines, switches and networks, other than third party facilities provided by any sub-contractors appointed by _____/CRA/SP to perform any part of the services under this "": Agreement;

(iv) Before any Approved Intermediary first uses the C-SDA System, _____/CRA/SP shall ensure that every such User enters into the User Network Services Agreement with _____/CRA/SP agreeing not to commence action or otherwise enforce any rights against the Government/CCRA in : respect of any liability, in contract or tort or otherwise, for any. acts, statements, errors or omissions made by the Government/CCRA or its employees in good faith and the ordinary course of duties of the employees of the Government, the _____/CRA/SP shall use reasonable endeavours to enforce the terms of such agreement against every user who enters into the same.

(b) **Maintenance of Servers:** _____/CRA/SP will shut down its, Servers at least for about eight hours in a week on a holiday for the purpose of maintenance. During this time, the system will, be down and there will be no access to e-Stamping facility. Further, _____/CRA/SP will endeavor that the up-

time of the system will be upto 90% excluding the time for shut down of its servers for the maintenance.

(c) _____/CRA/SP shall provide service to investigate and correct defects in the C-SDA Software as reported by the Department including temporary corrections and bypass of the defects until such time as standard corrections and/or updates of the Software are available. The timing for correction /bypassing depends on the severity of the error as set out below.—

(i) **Severity 1:** This is a defect or error, which results in the failure of a service as a whole. Such defects and errors shall be rectified within one (1) working day of the problem being reported to _____/CRA/SP in writing.

(ii) **Severity 2:** This is the defect, which results in system functionality other than those which are covered under Severity 1, being impaired, and there are no existing alternatives for by-passing the problem. Such defects and errors shall be rectified within one (1) working day of the problem being reported to _____/CRA/SP in writing.

(iii) **Severity 3:** All other errors and defects. Such defects and errors shall be rectified within seven (7) working days of the problem being reported to _____/CRA/SP in writing.

(iv) The time frames for rectification or correction set out in clauses above shall not apply where the defects or programming errors have arisen in third party programmes or applications used by _____/CRA/SP to develop its application or used by _____/CRA/SP with or in its applications.

(v) **Disaster Recovery:** _____/CRA/SP shall take reasonably sufficient measures to ensure that it is able to carry on, with disruption of not more than a continuous time of 24 hours, providing C-SDA System under this agreement, even in the event of the occurrence of a disaster which affects, or would affect providing of services if measures had not been taken.

(d) **Limitation of Liability:** (i) _____/CRA/SP shall not under any circumstances be held responsible for any error, defect, default, delayed or non-performance, loss of data, transmission failure or other problems in connection with its provision of C-SDA System for any claims, actions, losses, costs, expenses liabilities or adverse consequences arising there from due to any cause or reason not perpetrated by or attributable to _____/CRA/SP or otherwise outside the control of _____/CRA/SP.

(e) **Concurrent Users:** e-Stamping system will have persons logging for the download of stamps and also for logging queries relating to stamp duty and the ultimate printing of the stamps. Keeping in mind the various issues relating to e-Stamping and the number of persons that may log into the system throughout the day, _____/CRA/SP will endeavor to ensure that at a given point of time appx. 400 users could use its system. The use of system will include time for the persons logging to our system for queries with regard to e-Stamping and for the time for data entry by a user till the time of actual printing of the Stamp Certificate.

(f) _____/CRA/SP will require a stabilization period 6-8 months from the time of the system running in full scale at each of the centers and during such time service standards will not be applicable. The peak times during the day will be identified and on the basis of experience, the concurrent users who would be using our system will be adjusted accordingly. _____/CRA/SP does not guarantee the availability of the internet.

(g) If any extra services are required, wherein _____/CRA/SP will be required to put in extra efforts, or the same is on the basis of any extra cost to _____/CRA/SP, the same will be recovered from the ASC or the Traveling Vendor or any other marketing agent or the general public directly.

(h) This Service Level Agreement will be concurrent with the agreement dated executed between CCRA and _____/CRA/SP.

(i) All other terms and conditions as mentioned in the agreement dated:.....between the CCRA and _____/CRA/SP shall be concurrent with this agreement.

IN WITNESS WHEREOF the parties have hereunto set their hands the day and year first above written.

For and on behalf of _____,

In the presence of:

Signed by

CCRA (in Andhra Pradesh), _____.

(for and on behalf of the Government)

In the presence of- .

(1)

(2)

FORM 2

[See Rule 6}

Undertaking-cum-Indemnity Bond

(To be executed by the CRA on non-judicial stamp paper of Rs. 100)

This Indemnity Bond is made and executed at Hyderabad on this.....
day of (month)..... 200..... by Sri..... S/o
..... R/O (official
designation in the CRA) as Authorized Signatory for
and on behalf of _____ having its Registered Office

_____(hereinafter referred to as
the "Central Record Keeping Agency or CRA") (which expression shall unless
repugnant to the context or meaning thereof shall mean and include their
representatives, assigns, heirs, etc.).

In favour of the CCRA (in Andhra Pradesh), _____, hereinafter referred to
as the "Appointing Authority") (which expression shall unless repugnant to the
context or meaning thereof shall mean and include Government of Andhra
Pradesh and its duly authorized representative).

Whereas,

1. The CRA has been appointed by the State to act as "Central Record
Keeping Agency" and has thus been authorized by the Government for
computerization of Stamp duty Administration System in the State to issue e-
Stamp Certificates to denote the payment of non-judicial Stamp duty under the
Indian Stamp Act, 1899 (Central Act II of 1899) as applicable to state of Andhra
Pradesh by the public to the Government through its branches/offices and the
Authorized Collection Centers (called ACCs) located in the State.

2. And the CRA has agreed to fulfill all the conditions as required by the law,
and also to undertake and keep indemnified the Government against all or any
losses suffered by the Government due to any mishandling, misconduct,
negligence or any irregularity of any kind whatsoever caused by the CRA or its
ACCs.

3. And the CRA has agreed to the obedience and observance of terms and
conditions that are prescribed in the Andhra Pradesh Stamp (Payment of Duty by
Means of e-Stamping) Rules, 2016 (hereinafter called "the rules") and other
orders issued by the Government or the Department under these rules.

4. The CRA to fulfill the aforesaid requirement and in order to undertake and indemnify the Government, is executing this presents as follows.—

NOW THEREFORE, THIS DEED OF UNDERTAKING-CUM-INDEMNITY BOND WITNESSETH AS FOLLOWS.—

- (a) the CRA hereby undertakes that the e-Stamping centres (the branches/offices of the CRA and its duly appointed ACCs) shall be available for inspection at all reasonable times by any of the officials mentioned in Rule 33 of the Rules or any officer authorized by the Appointing Authority/CCRA in this behalf without notice. The CRA also undertakes not to change or increase the ACCs without prior permission in writing of the Appointing Authority/CCRA,
- (b) the CRA undertakes to provide on demand to any inspecting officer, as mentioned in clause (a), any information on soft and/or hard copy of any electronic or digital record related to the collection and remittance of Stamp duty relating to any time period or any other related information under Rule 44 of the Rules without unreasonable delay,
- (c) the CRA undertakes to abide by all the terms and conditions as may be prescribed by the Appointing Authority/CCRA from time to time as to the implementation of the rules,
- (d) the Central Record Keeping Agency shall be responsible to remit the consolidated amount of stamp duty collected by its offices/branches and by its Authorized Collection Centers to "0030-02-102—01 Non-Judicial head of account" or any other notified head of account of the State, in the matter prescribed hereunder.____
 - (i) In case of stamp duty, collected by way of cash/Real Time Gross Settlement (RTGS)/Electronic Clearance System (ECS) or any other mode of electronic transfer of funds, the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount/commission) to the prescribed head of account of the State, not later than the closing of the next working day, after the day of collection of the amount of stamp duty.
 - (ii) In case of stamp duty, collected by way of pay order (P.O.)/Demand Draft (D.D), the Central Record Keeping Agency shall remit the consolidated amount of stamp duty

(less, the prescribed discount/commission) to the prescribed head of account of the State, not later than the closing of the second working day, after the day of collection of the amount of stamp duty.

- (e) the CRA undertakes that in case it fails to remit the amount of Stamp duty within the period as stipulated in Rule 19 of the Rules, the CRA shall be liable to pay, along with the collected amount of Stamp duty, an interest calculated @ 12.00% per annum for the period of delay in day(s). Any part of a day will be treated as one day for the purpose of such calculation,
- (f) the CRA shall be responsible to furnish the information reports, as provided in Rule 44 of the Rules, to the CCRA and to any or all such other officers as he may direct,"
- (g) the CRA undertakes that any of its employees or the employees of its ACCs directly or indirectly will not misuse or cause to be misused the authorization to collect Stamp duty for the State by issue of e-Stamp Certificates,
- (h) the CRA hereby undertakes to keep the Appointing Authority/CCRA, always indemnified against all or any of the losses or any third party risk arising out of any mishandling, misconduct, negligence or any irregularity of any kind whatsoever caused by the CRA or its ACCs.

IN WITNESS WHEREOF the CRA has executed this Undertaking-cum-Indemnity Bond on the day and year first hereinabove written.

SIGNED, SEALED AND DELIVERED]
By _____]
_____]

in the presence of:]

(i). Signature]
Name.....
Official designation
Address

(ii) Signature]
Name
Official designation
Address

FORM 3

(See Rules 20 and 25)

e-Stamping Application Form

ACC	ACC Id
-----	--------

Details of Purchaser/Authorized Person

Name and Address of the Purchaser with Phone No.	
Name and Address of the Authorized Person (if any) with Phone No.	

Stamp duty Payment Details

Stamp duty Amount Rs.	Type of Payment: Cash DD Pay-Order RTGS ECS Any authorized mode
DD/Pay-order No.	Date:/...../200.
Bank Name	Branch Name

The Information furnished above, is true to the best of my knowledge.

Date:

Signature of the Purchaser/
Authorized

Person

(For Office use only)

I Verify that the Application Form is un order

USER

SUBIN	
Signature	

SUPERVISOR

Brief particulars of the e-Stamp Certificate	Signature
H-Stamp Certificate received by Name-	Signature:
X.....X X X	X

ANNEX. AI PAYMENT OF DUTY BY MEANS OF E-STAMPING RULES, 2016

E-STAMPING RECEIPT (To be filled in by the client)

Name of the purchaser/Authorized Person	
Application Date:	
Stamp duty Amount Rs.	Type of Payment: Cash DD Pay-Order RTGS ECS Any authorized mode
DD/Pay-order No.	Date. /.....200.....
Bank Name	Branch Name
Counter Signature with Seal	

Note.—

- (1) Once the e-Stamp Certificate has been generated, payment cannot be cancelled or refunded by CRA. For cancellation and refund of e- Stamp Certificate, the applicant has to approach the **District Registrar/Assistant Inspector General (Stamps)** of the concerned district.
- (2) This Receipt may be computer generated.
-

FORM 4

[See Rule 31]

Application for Cancellation and Refund of e-Stamp Certificate

ACC		ACC Id	
Application date		/...../200..	

Details of the e-Stamp Certificate presented for cancellation and Refund

e-Stamp Certificate Number:

IN									
Date of Issue of the Certificate					/...../200..				

Details of Purchaser/Authorized Person

Name and Address of the Purchaser with Phone No	
Name and Address of the Authorized Person (if any) with Phone No.	

* In case an authorized person is presenting the refund application on behalf of the e-Stamp purchaser, this application must be accompanied with authorization from the purchaser (executed on a Rs.20 non-judicial stamp paper), duly witnessed and attested by Notary Public.

PAYMENT OF DUTY BY MEANS OF E-STAMPING RULES, 2016 ANNEX.A1

Stamp Duty Payment Details

e-Stamp Certificate Purchased by		
Stamp duty Amount Rs.	E-Stamp Certificate No.	date:

The information stated above is true to the best of my knowledge and belief

Date:

Signature of the Purchaser/
Authorized Person of the certificate

Report of the District Registrar

The details of the e-Stamp Certificate have been verified from the system. The said certificate has not been disabled in the data base of e-Stamp Certificate. This certificate of verification has been endorsed on the said certificate also. Refund of the amount of Stamp duty mentioned in the certificate is recommended.

Signature and Seal of the Authorized Signatory

For use of the Office of the District Registrar

Report of the Stamp Clerk:

Order of the District Registrar regarding refund:

Signature and Seal
of the District Registrar

FORM 5

[See Rule 21(3)]

**Register regarding daily postings of applications for e-Stamp Certificates
and e-Stamp Certificates issued (to be maintained by the ACC/CRA)**

Si. No	Date	Name of the Purchaser/ Authorized Person	Amount of Stamp duty paid by way of Cash/DD/PO/Any other authorized mode	e-Stamp Certificate No. and date	Signature of the Purchaser or Authorized Person
(1)	(2)	(3)	(4)	(5)	(6)

FORM – 6

[See Rule 19(3)]

**Register regarding the daily stamp duty collected and
remitted to Government**

(To be maintained by the CRA)

PART-I

Sl. No.	Date	Name of the CRA	No. of e-Stamp Certificates issued	Amount of stamp duty collected		Total
				by Cash	by DD/PO etc.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

PART - II

Date	Opening Balance (Previous day's Closing Balance)	Amount of stamp duty collected		Total
		by Cash	by DD/PO etc.	
(S)	(9)	(10)	(11)	(12)

Amount Remitted to Government	Commission @ _____ (of the Amount in column 13) payable to the CRA deducted	TDS (Tax Deducted at Source)/Duty payable to the Central/State Government, deducted from the Commission Amount (in Column (14))	Closing Balance (12-13)
(13)	(14)	(15)	(16)